

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1584 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-1.1-3-18 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 18. (a) Each
5 township assessor of a county shall periodically report to the county
6 assessor and the county auditor with respect to the returns and
7 properties of taxpayers which the township assessor has examined. The
8 township assessor shall submit these reports in the form and on the
9 dates prescribed by the department of local government finance.
10 (b) Each year, on or before the time prescribed by the department of
11 local government finance, each township assessor of a county shall
12 deliver to:
13 (1) the county assessor:
14 (A) a copy of each business personal property return which the
15 taxpayer is required to file in duplicate under section 7(c) of
16 this chapter; and
17 (B) a copy of any supporting data supplied by the taxpayer
18 with the return; **and**
19 (2) **the department of local government finance a copy of each**
20 **business personal property return on which the taxpayer**
21 **makes an election under IC 6-1.1-3-23."**
22 Page 1, line 3, strike "For purposes of" and insert "**The following**
23 **definitions apply throughout**".
24 Page 1, between lines 5 and 6, begin a new line block indented and
25 insert:

"(2) "department" means the department of local government finance;".

Page 1, line 6, strike "(2)" and insert **"(3)"**.

Page 1, line 8, strike "(3)" and insert **"(4)"**.

Page 1, line 11, strike "(4)" and insert **"(5)"**.

Page 1, line 15, strike "(5)" and insert **"(6)"**.

Page 2, line 1, strike "(6)" and insert **"(7)"**.

Page 2, line 3, strike "(7)" and insert **"(8)"**.

Page 2, line 18, strike "(8)" and insert **"(9)"**.

Page 2, line 20, strike "(9)" and insert **"(10)"**.

Page 2, line 24, after "IAC 4.2-4-7," insert **"and except as provided in subsection (h),"**.

Page 3, strike line 20.

Page 3, line 21, strike "date." and insert **"to implement this section."**.

Page 3, between lines 31 and 32, begin a new paragraph and insert:
"(h) Except as provided in subsection (i), a taxpayer may not make an election under subsection (f) on a business personal property tax return filed for a calendar year if during that year the taxpayer transfers from Indiana to another country jobs involving production or manufacturing:

(1) at a special integrated steel mill or an oil refinery/petrochemical company; or

(2) related to special integrated steel mill or oil refinery/petrochemical company equipment.

(i) Subsection (h) does not apply if:

(1) the transfer of jobs referred to in subsection (h) is not part of a plan to permanently transfer jobs from Indiana to another country; or

(2) the taxpayer employs at least as many employees in jobs involving production or manufacturing in Indiana during the calendar year for which the election is made as the taxpayer employs during the calendar year that immediately precedes the calendar year for which the election is made.

(j) The department shall disallow an election under subsection (f) for a taxpayer if the taxpayer displaces jobs during the calendar year for which the election is made. The department shall determine whether a taxpayer is eligible for an election under subsection (f) not later than January 15 of the calendar year that immediately succeeds the calendar year for which the election is made. The election is allowed if the department does not make a final determination to disallow the election by that date.

(k) If the department proposes to disallow an election under subsection (f), the department shall give the taxpayer, the county assessor, and the township assessor at least ten (10) days notice by mail of a hearing on the proposed disallowance. The notice must

1 clearly state the department's reasons for proposing to disallow the
 2 election. After the hearing, the department shall give notice by mail
 3 of its determination to the taxpayer, the township assessor, and the
 4 county assessor.

5 (l) If the department disallows a taxpayer's election under
 6 subsection (k), the taxpayer, the county assessor, or the township
 7 assessor may appeal the determination of the department by filing
 8 a petition with the Indiana board not more than forty-five (45) days
 9 after the department gives notice of the determination. A petition
 10 filed under this subsection is considered a petition filed under
 11 IC 6-1.1-15-3 for purposes of petition and review under
 12 IC 6-1.1-15.

13 (m) A taxpayer whose election is disallowed under subsection (k)
 14 may:

15 (1) file an amended business personal property tax return not
 16 later than thirty (30) days after the date of the department's
 17 determination under subsection (k) to disallow the election;
 18 and

19 (2) claim on the amended return filed under subdivision (1)
 20 depreciation and obsolescence, including abnormal
 21 obsolescence, as if the taxpayer did not make an election
 22 under subsection (b), notwithstanding any other law.

23 (n) A township assessor, county assessor, or county property tax
 24 assessment board of appeals may not disallow a taxpayer's election
 25 under subsection (b)."

26 Page 3, line 33, delete "act," and insert "act with respect to the
 27 definition of integrated steel mill,".

28 Page 3, line 34, after "2004." insert "IC 6-1.1-3-18, as amended by
 29 this act, and IC 6-1.1-3-23, as otherwise amended by this act, apply
 30 only to property taxes first due and payable after December 31,
 31 2006.".

32 Renumber all SECTIONS consecutively.

(Reference is to HB 1584 as printed February 18, 2005.)

Representative Aguilera